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LAVENTHOL & HORWATH
CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL RESTAURANT ASSOCIATION
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NATIONAL TREND OF BUSINESS
Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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VOLUME II, NUMBER 12 DECEMBER 1981

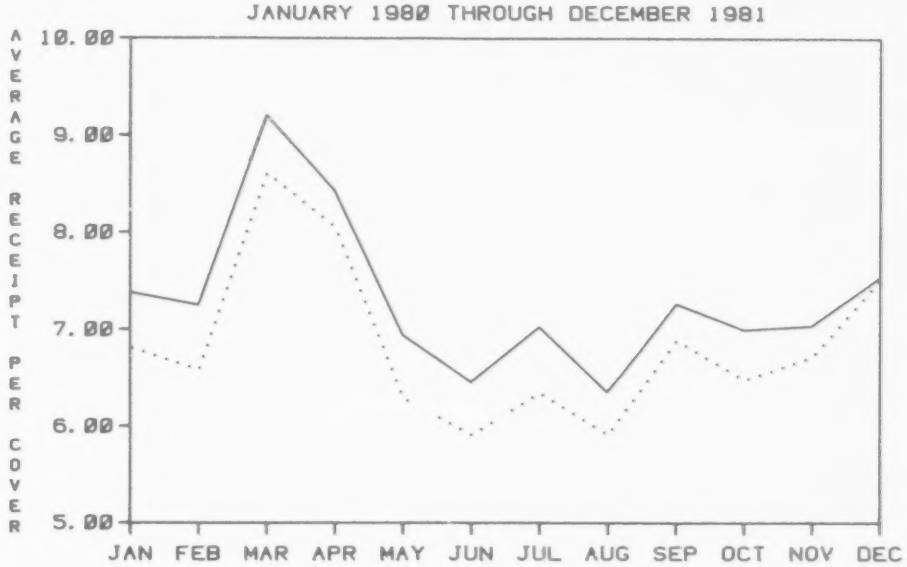
For those participants supplying the necessary detail, food sales rose faster than beverage sales in December, for only the second time in 1981. Food sales and beverage sales rose 6.3 and 5.2 percent respectively in December 1981 over the same period one year ago. This pushed the average receipt per cover up to $7.54 for the month. For the entire year of 1981, beverage sales increased at a faster rate than food sales, rising 12.3 percent against 7.4 percent for food sales.

Overall, most productivity measurements were ahead of last month even though total payroll per full-time equivalent employee increased over 17 percent in December 1981 to $706.95. Sales and covers per full-time equivalent employee exceeded December 1980 results by 8.3 and 7.9 percent respectively. One measure of productivity that decreased in most categories was total sales per payroll dollar. This amounted to $2.87 in December 1981 compared with $3.12 in December 1980. Year-to-date 1981 figures showed a slight increase over 1981 at $3.21 and $3.20 in 1981 and 1980 respectively.

The results for 1981 continue to exhibit variability within categories, primarily due to an inconsistent participant base in our survey. Timely reporting in the foodservice industry is critical for any restauranteur who wishes to be aware of trends in the industry. For this reason, Laventhol & Horwath sincerely urges all contributors to complete and return the monthly questionnaire as soon as possible to insure the timely reporting of this valuable information. Through this continual and timely support, Laventhol & Horwath and the National Restaurant Association are able to make useful monthly foodservice statistics available.

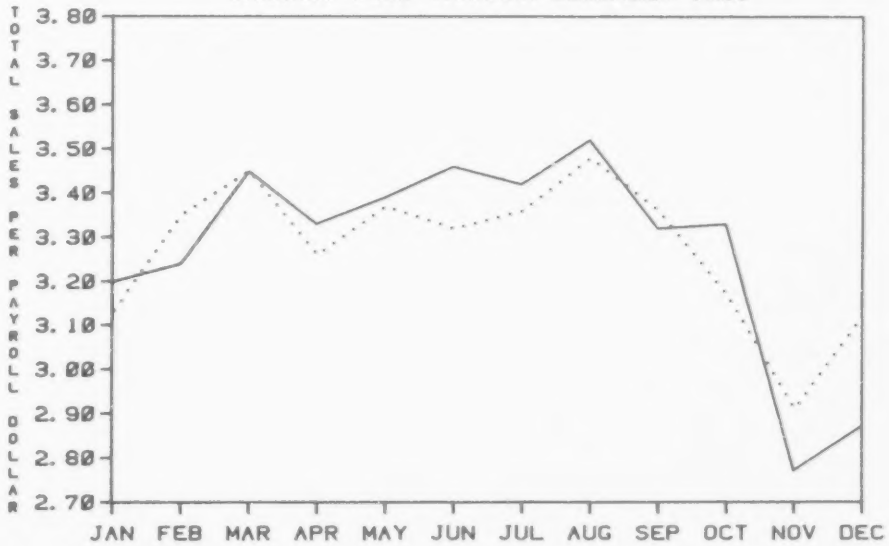
TOTAL U. S. A. - AVERAGE RECEIPT PER COVER

JANUARY 1980 THROUGH DECEMBER 1981



TOTAL U. S. A. - TOTAL SALES PER PAYROLL DOLLAR

JANUARY 1980 THROUGH DECEMBER 1981



TREND REPORT DECEMBER 1981 COMPARED WITH DECEMBER 1980

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	DEC	% CHG
TOTAL	6.1	6.3	5.2	3.8	3.9	3.5	15.4	$ 7.54	0.3
AFFILIATION:									
Single Unit	7.6	7.4	8.4	5.2	5.6	3.3	22.6	$ 8.75	5.0
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	4.7	5.3	2.1	2.6	2.4	3.7	5.7	6.53	-3.8
AREA:									
Northeast	0.8	-0.4	10.9	5.7	5.1	12.6	15.8	$ 4.73	6.2
Southeast	2.0	4.0	-9.7	8.8	6.5	25.8	16.4	9.30	1.5
North Central	5.8	6.6	2.2	-1.4	-0.1	-7.6	16.6	7.34	0.9
South Central	*	*	*	*	*	*	*	*	*
West	8.6	7.0	13.7	7.0	5.8	12.2	12.3	12.89	6.7
SALES PER MONTH:									
Under $20038.	3.5	2.1	19.1	1.1	-1.2	24.8	15.2	$ 4.80	16.0
$20038. TO $51935.	6.9	6.3	11.4	12.5	10.9	33.4	17.5	3.84	*
$51935. TO $90762.	11.2	11.2	11.3	9.4	9.8	6.1	14.6	5.90	5.3
Over $90762.	4.5	4.9	2.6	-	0.1	-0.4	15.4	10.68	3.3
NUMBER OF SEATS:									
Under 82	18.4	20.7	3.8	30.0	30.2	28.5	32.7	$ 2.62	-2.9
82 TO 155	9.7	7.1	25.5	1.2	-0.2	13.9	10.2	8.34	7.3
155 TO 224	9.8	9.2	13.2	5.8	4.1	20.1	5.2	5.73	4.2
Over 224	2.5	3.4	-0.9	1.2	2.2	-3.3	18.4	9.75	3.1
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	*	*	*	*	*	*	*	*	*
Full Menu:									
Tableservice	6.5	7.0	4.4	3.2	3.3	2.3	16.5	$ 8.49	3.0
Limited Menu:									
Tableservice	-0.5	-4.5	16.8	-3.9	-6.2	10.3	2.2	7.24	5.1
No Tableservice	17.0	20.0	*	36.6	36.9	*	40.5	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

\- NO CHANGE

[1] Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

YEAR TO DATE TREND REPORT AS OF DECEMBER 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	DEC	% CHG
TOTAL	8.2	7.4	12.3	6.0	5.7	7.5	7.7	$ 7.44	8.0
AFFILIATION:									
Single Unit	8.5	7.3	13.5	7.1	6.2	9.6	8.2	$ 9.42	8.3
Multi-Unit:									
Company-Owned	6.3	5.7	9.0	2.4	1.3	11.5	5.4	2.94	4.3
Franchised	8.1	7.5	11.6	5.6	5.6	5.7	7.5	7.19	8.3
AREA:									
Northeast	5.9	5.2	20.7	5.3	4.0	17.1	4.7	$ 5.89	8.6
Southeast	5.7	4.5	13.1	0.7	0.2	4.2	2.9	6.86	16.3
North Central	8.4	7.8	11.2	4.8	4.7	5.2	7.7	6.80	5.6
South Central	6.4	5.8	8.4	6.4	6.6	5.6	8.7	5.66	3.0
West	10.3	9.7	13.1	8.6	8.5	9.3	10.0	9.19	8.5
SALES PER MONTH:									
Under $39871.	9.9	10.2	5.4	6.7	6.8	5.7	8.0	$ 3.96	10.1
$39871. TO $63619.	6.5	5.3	19.8	4.8	4.1	15.9	6.7	5.24	7.0
$63619. TO $101837.	6.4	6.4	6.4	4.6	4.6	4.0	5.1	6.33	4.2
Over $101837.	9.0	8.0	13.2	6.7	6.3	7.5	8.7	8.61	9.0
NUMBER OF SEATS:									
Under 110	12.0	11.1	16.9	8.6	8.1	12.8	10.9	$ 4.23	10.1
110 TO 160	7.3	6.7	25.5	6.3	5.7	27.1	6.2	4.15	5.1
160 TO 266	9.7	9.4	11.3	8.2	7.9	7.2	10.2	8.00	7.7
Over 266	6.1	4.7	11.6	3.1	2.6	5.6	4.9	8.81	9.2
TYPE:									
Cafeteria	17.5	17.4	31.3	13.6	13.6	*	8.7	$ 2.32	11.6
Coffee Shop	4.2	4.1	35.9	3.8	3.8	37.8	3.7	2.77	1.4
Full Menu:									
Tableservice	8.1	7.2	11.6	5.3	4.7	6.9	7.1	$ 8.36	8.6
Limited Menu:									
Tableservice	9.8	9.0	13.7	8.2	8.3	7.0	10.8	7.96	8.2
No Tableservice	10.7	11.2	8.7	9.1	8.7	11.3	8.9	2.80	6.5
Other	17.5	14.5	46.5	8.3	5.6	49.7	12.7	5.93	9.2

* INSUFFICIENT RESPONSE

1 Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF DECEMBER 1981

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	DEC 81		DEC 80		DEC 81		DEC 80	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	81.9	18.1	81.7	18.3	$ 0.38	$ 0.30	$ 0.39	$ 0.30
AFFILIATION:								
Single Unit	82.1	17.9	82.3	17.7	$ 0.34	$ 0.29	$ 0.35	$ 0.30
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	81.3	18.7	80.8	19.2	0.42	0.30	0.43	0.30
AREA:								
Northeast	87.7	12.3	88.8	11.2	$ 0.44	$ 0.31	$ 0.42	$ 0.30
Southeast	87.0	13.0	85.4	14.6	0.40	0.42	0.39	0.30
North Central	81.7	18.3	81.1	18.9	0.34	0.28	0.37	0.31
South Central	*	*	*	*	*	*	*	*
West	75.7	24.3	76.8	23.2	0.39	0.28	0.40	0.28
SALES PER MONTH:								
Under $20038.	90.2	9.8	91.5	8.5	$ 0.35	$ 0.40	$ 0.36	$ 0.38
$20038. TO $51935.	87.7	12.3	88.2	11.8	0.47	0.32	0.45	0.27
$51935. TO $90762.	84.2	15.8	84.2	15.8	0.42	0.25	0.42	0.26
Over $90762.	79.4	20.6	79.0	21.0	0.35	0.30	0.36	0.31
NUMBER OF SEATS:								
Under 82	88.2	11.8	86.6	13.4	$ 0.44	$ 0.39	$ 0.41	$ 0.32
82 TO 155	83.7	16.3	85.7	14.3	0.40	0.27	0.43	0.29
155 TO 224	84.1	15.9	84.5	15.5	0.39	0.27	0.41	0.25
Over 224	79.8	20.2	79.0	21.0	0.36	0.30	0.36	0.31
TYPE:								
Cafeteria	*	*	*	*	$ *	$ *	$ *	$ *
Coffee Shop	*	*	*	*	*	*	*	*
Full Menu:								
Tableservice	81.4	18.6	81.0	19.0	$ 0.37	$ 0.30	$ 0.39	$ 0.31
Limited Menu:								
Tableservice	77.9	22.1	81.2	18.8	0.36	0.24	0.37	0.26
No Tableservice	92.0	*	89.7	*	0.49	*	0.43	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT DECEMBER 1981 COMPARED WITH DECEMBER 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80
TOTAL	$ 2040.13	$ 1883.89	$ 706.95	$ 602.43	255.4	236.8	$ 2.87	$ 3.12
AFFILIATION:								
Single Unit	$ 1720.45	$ 1573.32	$ 704.85	$ 565.90	189.1	184.4	$ 2.44	$ 2.78
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	2567.33	2393.43	711.75	668.33	385.8	339.5	3.54	3.58
AREA:								
Northeast	$ 1849.75	$ 1760.60	$ 925.54	$ 723.61	394.9	402.3	$ 2.44	$ 2.80
Southeast	2541.61	2450.90	645.92	545.98	270.4	279.8	3.93	4.49
North Central	1624.88	1482.86	660.44	552.32	208.5	193.6	2.37	2.61
South Central	*	*	*	*	*	*	*	*
West	3124.34	2998.59	864.22	801.60	242.4	248.2	3.62	3.74
SALES PER MONTH:								
Under $20038.	$ 2061.51	$ 1949.92	$ 615.00	$ 522.83	401.3	437.8	$ 3.35	$ 3.73
$20038. TO $51935	2373.74	2211.78	695.59	589.62	605.3	460.7	3.41	3.75
$51935. TO $90762	2378.43	2146.60	876.90	811.28	384.5	362.7	2.69	2.75
Over $90762.	1908.78	1773.19	680.70	572.54	171.8	168.4	2.80	3.10
NUMBER OF SEATS:								
Under 82	$ 2923.77	$ 2567.80	$ 738.50	$ 578.76	1022.1	805.4	$ 3.96	$ 4.44
82 TO 155	2434.27	2095.98	656.25	584.08	287.4	271.5	3.51	3.50
155 TO 224	2569.64	2461.35	824.66	835.87	441.9	431.6	3.18	3.05
Over 224	1781.57	1688.80	693.83	569.43	182.7	178.5	2.57	2.97
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	*	*	*	*	*	*	*	*
Full Menu:								
Tableservice	$ 1982.54	$ 1825.07	$ 707.57	$ 598.05	218.1	208.1	$ 2.78	$ 3.04
Limited Menu:								
Tableservice	2320.54	2224.15	742.23	692.23	320.5	322.9	3.13	3.21
No Tableservice	3122.81	2710.21	714.33	516.00	*	*	4.37	5.25
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF DECEMBER 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80	DEC 81	DEC 80
TOTAL	$ 2202.91	$ 2047.97	$ 691.21	$ 644.71	326.0	325.8	$ 3.21	$ 3.20
AFFILIATION:								
Single Unit	$ 2349.60	$ 2184.15	$ 743.54	$ 694.27	262.8	265.6	$ 3.22	$ 3.21
Multi-Unit:								
Company-Owned	2259.56	2122.79	626.07	590.24	768.7	749.2	3.59	3.56
Franchised	2129.69	1979.41	670.41	624.79	321.9	320.4	3.17	3.16
AREA:								
Northeast	$ 1726.95	$ 1642.65	$ 553.89	$ 532.48	371.0	362.2	$ 3.15	$ 3.11
Southeast	2472.13	2287.12	577.69	549.81	359.0	385.8	4.02	3.92
North Central	2137.73	1995.23	682.83	639.99	320.7	316.1	3.13	3.12
South Central	2144.88	2044.54	582.97	538.53	415.2	414.2	3.71	3.79
West	2522.46	2305.40	842.84	772.25	280.8	278.2	3.02	3.02
SALES PER MONTH:								
Under $39871.	$ 1882.86	$ 1751.17	$ 579.91	$ 545.61	460.4	466.4	$ 3.27	$ 3.24
$39871. TO $63619.	1851.94	1754.97	568.32	537.01	398.6	387.6	3.27	3.28
$63619. TO $101837.	2000.29	1913.00	630.91	608.72	331.8	337.1	3.15	3.11
Over $101837.	2433.75	2227.55	766.84	703.67	292.0	291.8	3.21	3.20
NUMBER OF SEATS:								
Under 110	$ 2192.90	$ 1959.56	$ 622.26	$ 565.16	550.3	534.7	$ 3.54	$ 3.49
110 TO 160	1706.25	1606.90	522.35	492.40	455.3	447.1	3.26	3.23
160 TO 266	2267.94	2113.39	743.02	688.41	288.8	287.0	3.06	3.08
Over 266	2389.97	2225.77	740.43	696.84	282.4	287.4	3.27	3.24
TYPE:								
Cafeteria	$ 1880.12	$ 1575.25	$ 554.53	$ 499.98	774.3	728.2	$ 3.51	$ 3.24
Coffee Shop	1617.58	1555.57	506.22	488.50	541.0	497.8	3.21	3.19
Full Menu:								
Tableservice	$ 2343.42	$ 2188.87	$ 708.41	$ 666.88	287.6	292.7	$ 3.32	$ 3.30
Limited Menu:								
Tableservice	2306.53	2093.90	805.47	726.05	289.1	283.8	2.87	2.89
No Tableservice	2896.44	2676.97	712.51	666.03	1065.3	1051.8	4.19	4.12
Other	2607.86	2402.02	709.03	672.87	489.9	460.3	3.69	3.53